



Monthly Financial Reports

December 2023

In accordance with provisions of Section 3313.29 of the Ohio Revised Code, the following
Financial Statements of the Regular Funds of the Board for the Period
July 01, 2023 - June 30, 2024
submitted for your review and consideration:

Hiwot Abraha
Treasurer/CFO

DAYTON PUBLIC SCHOOLS

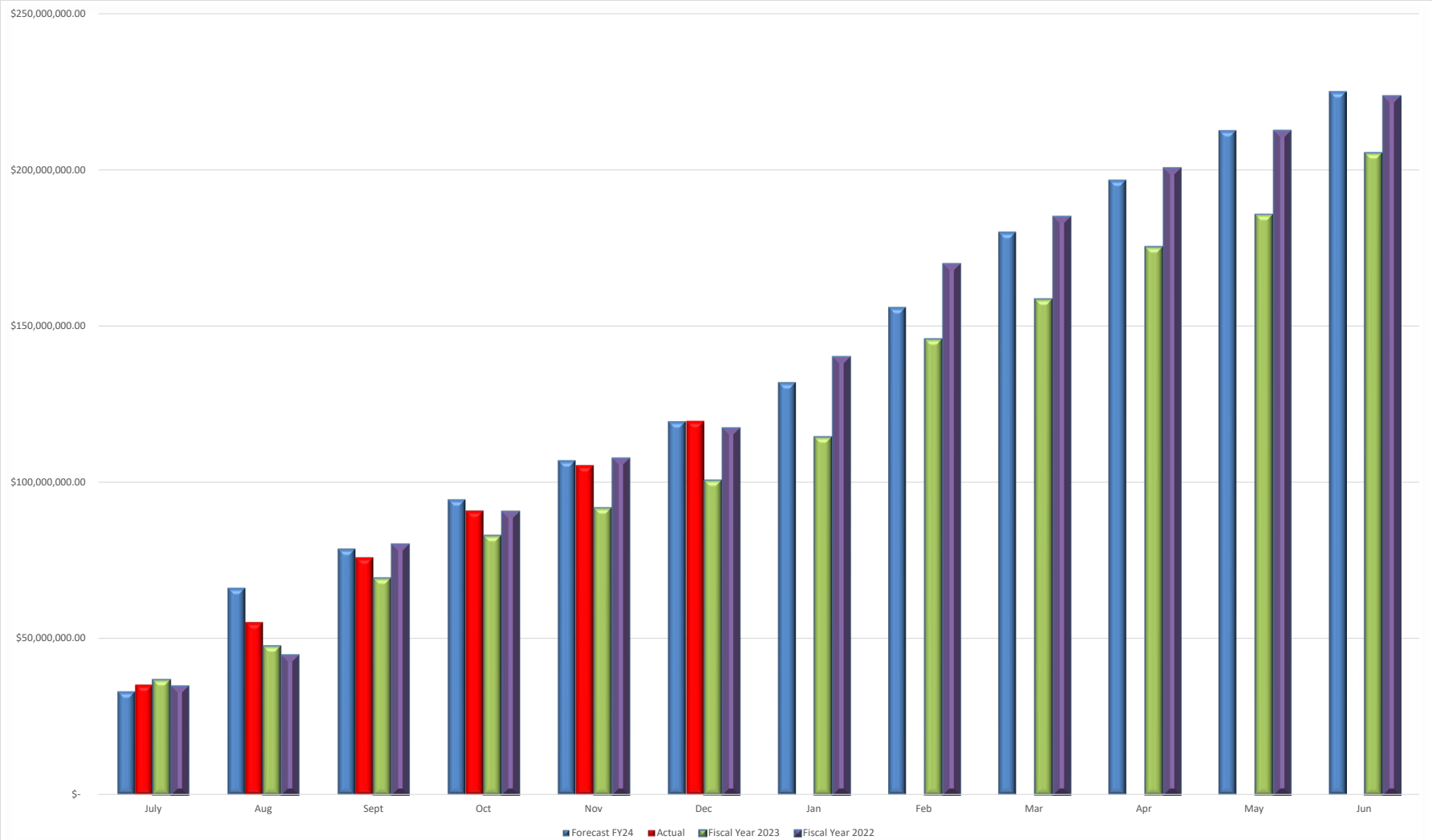
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR DECEMBER-2023**

Revenues

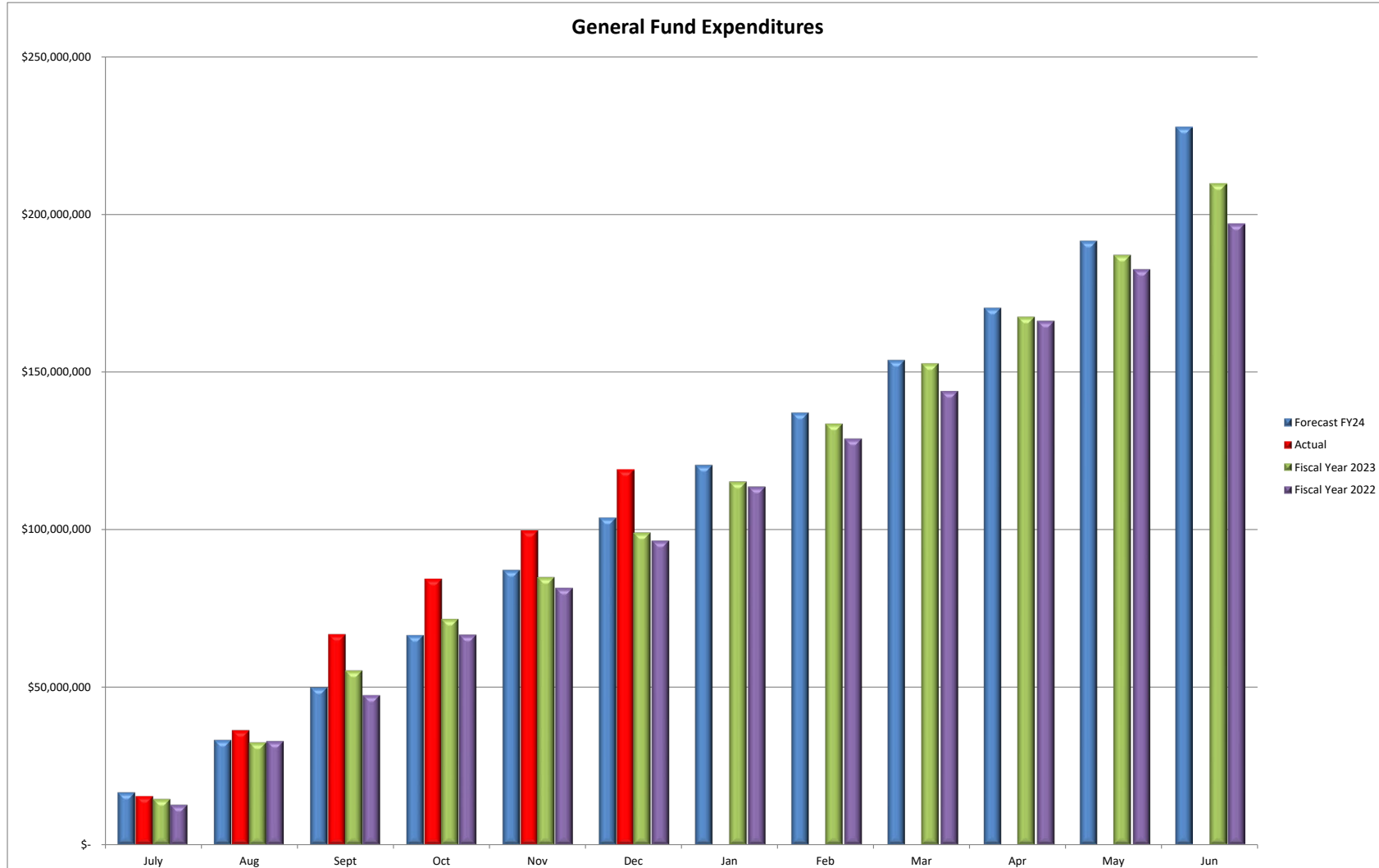
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	33,100,994	66,201,987	78,681,444	94,498,373	106,977,830	119,457,286	131,936,742	155,985,659	180,032,723	196,713,233	212,530,163	225,009,619
Actual	35,347,220	55,308,725	75,971,244	90,937,490	105,398,526	119,560,603						
Fiscal Year 2023	37,015,289	47,779,317	69,463,954	83,051,960	91,927,388	100,784,269	114,605,416	145,894,894	158,640,222	175,373,254	185,721,473	205,412,645
Fiscal Year 2022	35,085,416	45,030,763	80,420,415	90,822,155	107,896,244	117,501,947	140,227,718	169,972,985	185,008,815	200,529,818	212,496,447	223,537,709



**DAYTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES
FORECAST AND ACTUAL COMPARISON REPORT FOR DECEMBER-2023**

Expenditures

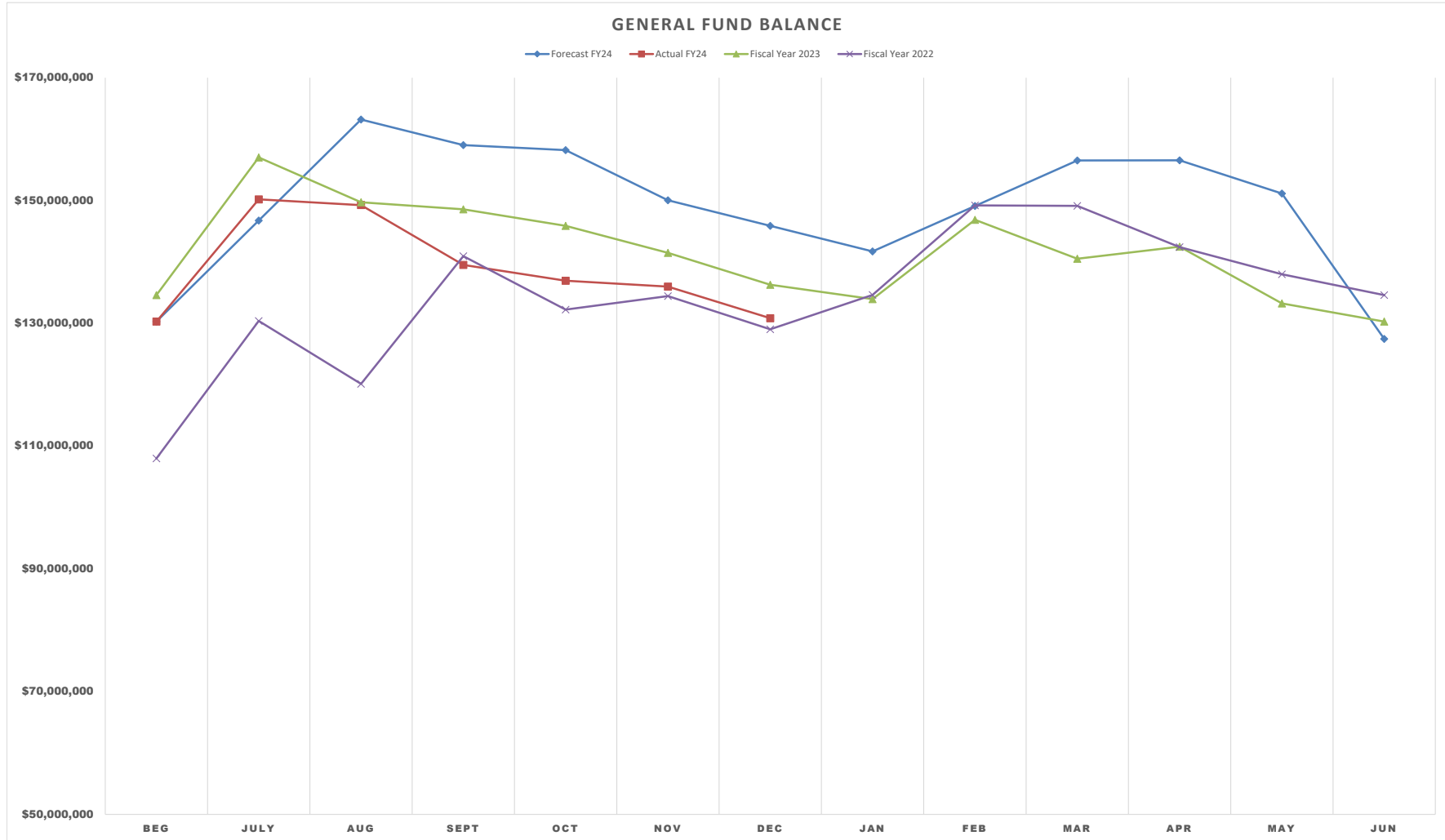
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,644,060	33,288,121	49,932,181	66,576,241	87,220,856	103,864,916	120,508,976	137,153,037	153,797,097	170,441,157	191,676,821	227,820,117
Actual	15,433,813	36,338,656	66,747,299	84,289,442	99,696,512	119,009,064						
Fiscal Year 2023	20,399,360	38,866,610	60,910,282	87,508,323	108,043,037	126,528,628	148,430,153	170,084,939	190,593,385	218,223,302	239,970,323	278,485,431
Fiscal Year 2022	19,842,886	42,116,449	63,675,920	86,339,590	114,332,023	136,605,524	159,450,933	181,231,744	203,150,545	226,543,215	254,481,811	279,042,057



**DAYTON PUBLIC SCHOOLS
GENERAL FUND BALANCE
FORECAST AND ACTUAL COMPARISON REPORT FOR DECEMBER-2023**

Fund Balance

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	130,275,055	146,731,988	163,188,922	159,024,318	158,197,187	150,032,029	145,867,425	141,702,821	149,107,677	156,510,681	156,547,131	151,128,397	127,464,557
Actual FY24	130,275,053	150,188,460	149,245,122	139,498,999	136,923,102	135,977,067	130,826,592						
Fiscal Year 2023	134,587,582	157,014,159	149,715,328	148,575,718	145,876,322	141,480,470	136,285,242	133,929,494	146,859,556	140,512,048	142,486,285	133,223,747	130,275,053
Fiscal Year 2022	107,981,020	130,383,627	120,116,443	140,926,350	132,219,608	134,425,193	129,022,990	134,626,728	149,198,591	149,120,038	142,415,324	137,991,252	134,587,582



DAYTON PUBLIC SCHOOLS
General Fund (001)
Comparison of December 2022 to December 2023

	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$134,587,581	\$130,275,052	(\$4,312,529)	
REVENUES:				
Local Property Taxes				
General Property Tax (Real Estate)	26,923,389	25,707,919	(1,215,470)	
Tangible Personal Property Tax	4,579,061	4,902,449	323,388	
Payments in Lieu of Taxes	144,298	1,566,323	1,422,025	
Total Property Taxes	\$31,646,748	\$32,176,691	\$529,943	(1)
State Funding				
Unrestricted Grants-in-Aid	59,486,414	62,953,504	3,467,090	
Restricted Grants-in-Aid	7,043,074	11,099,869	4,056,795	
Total State Funding	\$66,529,488	\$74,053,373	\$7,523,885	(2)
Other Financing Sources				
Advances In	6,325	8,803,336	8,797,010	(3)
Other Revenues	2,601,707	4,527,203	1,925,496	(4)
	\$2,608,032	\$13,330,539	\$10,722,507	
TOTAL REVENUE	\$100,784,268	\$119,560,603	\$18,776,335	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	50,273,732	49,087,359	(1,186,373)	
Employees' Retirement/Insurance Benefits	17,589,592	17,733,792	144,200	
Total Salaries and Benefits	67,863,324	66,821,151	(1,042,173)	(5)
Purchased Services				
Lease Payments	251,198	221,264	(29,934)	
Voucher Schools/Tuition Adjustments	39,728	126,676	86,948	
Purchased Services - Other	19,252,581	20,260,823	1,008,242	(6)
Total Purchased Services	19,543,507	20,608,764	1,065,257	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	5,462,082	7,569,346	2,107,264	(7)
Capital Outlay	2,065,686	5,625,417	3,559,731	(8)
Advances Out		13,235,029	13,235,029	(9)
Other Objects	4,152,011	5,149,358	997,347	(10)
Total Supplies/Materials, Capital Outlay and Other	\$11,679,779	\$31,579,150	\$19,899,371	
TOTAL EXPENDITURES	\$99,086,610	\$119,009,064	\$19,922,454	
Excess of Rev Over (Under) Exp	1,697,658	551,539	(1,146,119)	
Ending Cash Balance	\$136,285,239	\$130,826,591	(\$5,458,649)	
Outstanding Encumbrance	21,893,320	29,257,263	7,363,943	
Unreserved Cash Balance	\$114,391,919	\$101,569,328	(\$12,822,592)	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS
For the Month Ending December 31, 2023

Note 1: Total Property Taxes

Total Property Tax increased by \$529K due to the District receiving more in Tax Increment Financing (TIF) from the County during FY'24.

Note 2: Unrestricted Grants-in-Aid & Restricted Grants-in-Aid

Unrestricted Grants-in-Aid increased by \$3.4 as the District received more money from state foundation.

Restricted Grants-in-Aid increased by \$4M due to increase in the restricted part of state foundation funding.

Note 3: Advances In

Advances-In increased by \$8.8M due to the general fund receiving advance payment back from the ESSER fund in August. There were no significant advances in 2023

Note 4: Other Revenues

Other revenues increased by \$1.9M due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$1M due to some salaries being paid out of the ESSER fund.

Note 6: Purchased Services - Other

Purchased services increased by 1M primarily due to increased expenses paid directly out of the the foundation program during and timing of payments made to Cincinatti Bell during FY'2024.

Note 7: Supplies and Materials

Supplies and Materials increased by \$2.1M due to the District buying more new textbooks during FY'24.

Note 8: Capital Outlay

Capital Outlay increased by \$3.6M due to purchase of new school buses, HVAC and cameras on existing buses.

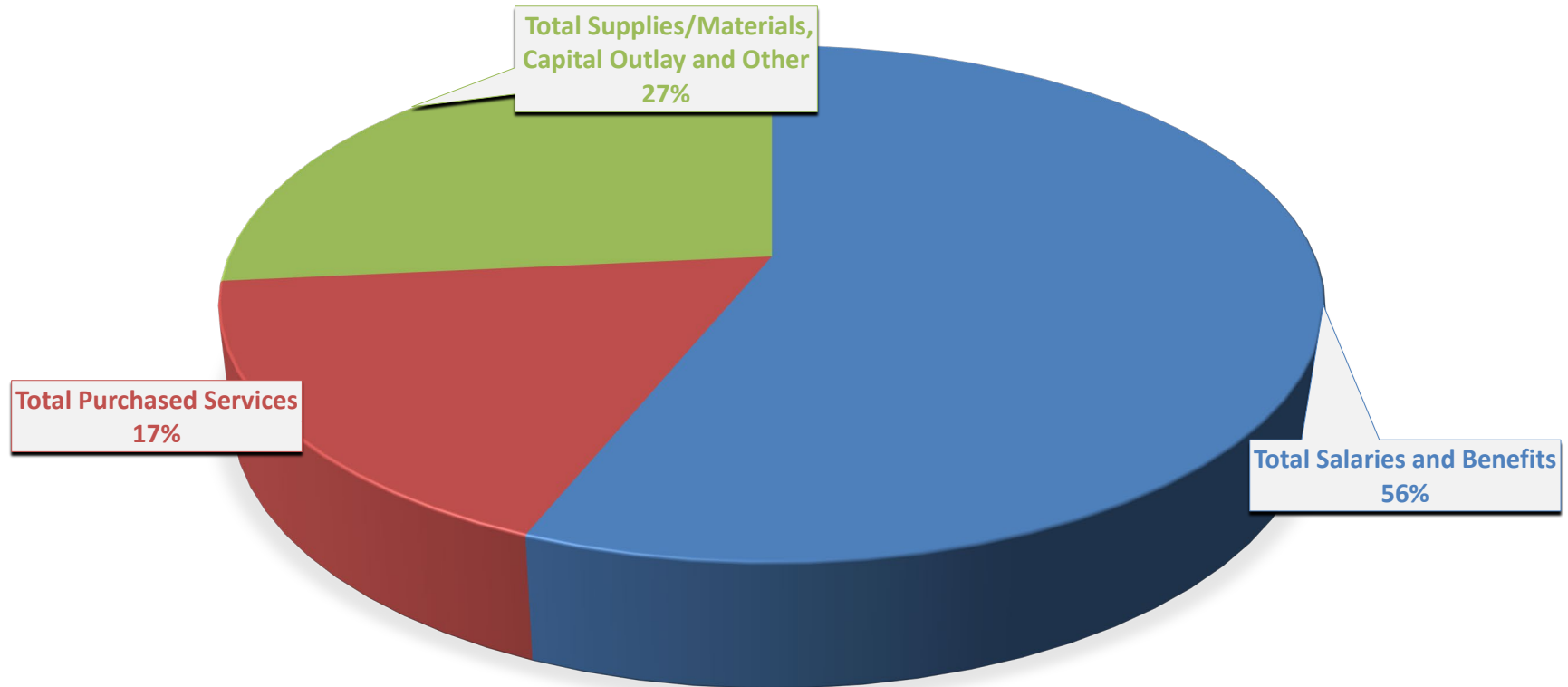
Note 9: Advances Out

Advances Out Increased by \$13.2M as the District advanced money to Permanent Improvement Fund (003) for the HVAC project, to the Welcome Stadium (Fund 013) for setting up the Spirit Shop and temporary advance to the ESSER fund to cover negative fund balance.

Note 10: Other Objects

Other Objects increased by \$1M due to transfers made to Permanent Improvement Fund and the Welcome Stadium Fund.

PERCENTAGE OF GENERAL FUND SPENDING



DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
For the Month Ending December 31, 2023

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,270,236	4,400,413		\$4,869,822.69	47.47%
Teachers	58,924,009	27,677,798		31,246,211	46.97%
School Counselors	1,813,496	873,743		939,753	48.18%
Library Media Spec	938,107	401,980		536,127	42.85%
Extra Duty Pay	815,150	426,331		388,819	52.30%
Supplies/Materials	1,179,427	545,452	251,205	382,770	67.55%
REGULAR INSTRUCTION	72,940,425	34,325,717	251,205	38,363,503	47.40%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,684,000	7,500,769		9,183,231	44.96%
Gifted Teachers	900,551	355,826	4,983	539,742	40.07%
ELL Program	3,487,928	1,449,544	78,062	1,960,322	43.80%
ECIP Program	2,565,841	959,619		1,606,222	37.40%
ECIP Para(s)	1,183,083	437,817		745,266	37.01%
Psychological Services	2,397,967	888,211	6,423	1,503,332	37.31%
Paraprofessionals	4,277,880	2,158,525		2,119,355	50.46%
Related Services	4,406,170	1,935,132		2,471,038	43.92%
PASS Required Services	12,140,354	4,637,136		7,503,218	38.20%
OEC Central Office	6,835,850	3,103,622	2,702,247	1,029,981	84.93%
EXCEPTIONAL CHILDREN	54,879,624	23,426,202	2,791,715	28,661,707	47.77%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	632,210	276,992		355,218	43.81%
Positive School Climate	1,193,912	384,528	8,247	801,137	32.90%
Clericals/Bus Mgrs	3,951,566	1,465,481		2,486,084	37.09%
Career Tech	5,461,245	2,265,153	365,616	2,830,476	48.17%
Special Programs: Athletics	3,138,779	1,184,994	1,098,634	855,150	72.76%
Supplemental Athletic Contract	1,374,225	689,097		685,128	50.14%
SPECIAL PROGRAMS	15,751,936	6,266,245	1,472,497	8,013,194	49.13%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,580,205	4,331,560	765,435	2,483,210	67.24%
Chief of Schools	1,872,673	576,465	512,039	784,169	58.13%
Office of Cultural Engagement	1,462,463	457,922		1,004,541	31.31%
Grants Mgmt	82,990	68,448	1,043	13,498	83.74%
Academics	864,318	454,530	6,657	403,131	53.36%
Accountability	2,000,996	1,324,699	149,758	526,540	73.69%
Student Services	294,886	117,192	1,245	176,448	40.16%
Student Enrollment Ctr	4,263,818	1,365,149	1,546,246	1,352,423	68.28%
CHIEF ACADEMIC	18,422,348	8,695,965	2,982,423	6,743,960	63.39%
INSTRUCTION and SUPPORT	161,994,333	72,714,129	7,497,840	81,782,364	49.52%
BUSINESS OPERATIONS					
Safety/Security	1,641,612	738,269	465,475	437,867	73.33%
IT/Erate Support	15,899,164	4,817,699	6,016,033	5,065,432	68.14%
Custodial Operations	2,850,710	1,391,087	212,189	1,247,434	56.24%
Grounds/Shop	2,480,085	1,317,891	125,028	1,037,166	58.18%
Facilities	7,545,221	2,717,086	735,574	4,092,561	45.76%
Environmental Compliance	592,057	216,059	175,571	200,427	66.15%
Distribution Center	1,041,080	425,632	5,645	609,804	41.43%
Mail Center	371,044	166,490	15,690	188,864	49.10%
Transportation	18,273,444	8,816,993	6,204,751	3,251,700	82.21%
BUSINESS OPERATIONS	50,694,417	20,607,207	13,955,956	16,131,255	68.18%
ADMINISTRATION AND SUPPORT					
Board Service Fund	110,287	52,733	53,738	3,816	96.54%
Board Office/Member Pay	559,376	82,883	26,446	450,047	19.54%
Superintendent's Office	1,093,822	344,335	64,376	685,111	37.37%
Treasurer's Office	22,341,820	17,092,459	225,531	5,023,830	77.51%
Public Relations	774,273	313,855	68,193	392,225	49.34%
DEA President	110,998	52,628		58,370	47.41%
Human Resources	7,150,994	2,339,958	2,912,854	1,898,182	73.46%
Legal	1,771,966	731,649	654,122	386,195	78.21%
ADMINISTRATION AND SUPPORT	33,913,537	21,010,501	4,005,260	8,897,776	73.76%
FISCAL CHARGES					
Debt, Insurance and Taxes	10,061,161	3,050,930	620,310	6,389,922	36.49%
Utilities	5,156,085	1,626,298	3,177,897	351,890	93.18%
FISCAL CHARGES	15,217,246	4,677,228	3,798,207	6,741,812	55.70%
TOTAL GENERAL FUND	\$ 261,819,533	\$ 119,009,064	\$ 29,257,263	\$ 113,553,206	56.63%

DAYTON PUBLIC SCHOOLS BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES ALL DISTRICT FUNDS YEAR TO DATE ACTUALS - AS OF DECEMBER 31, 2023							
FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE July 1, 2023	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE	Encumbrances	Unreserved CASH BALANCE
GENERAL FUND							
001	General Fund	\$130,275,052	\$119,560,603	\$119,009,064	\$130,826,591	\$29,257,263	\$101,569,328
DEBT SERVICE FUND							
002	Bond Retirement	\$16,455,097	\$9,604,280	\$10,772,048	\$15,287,329		\$15,287,329
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$535,156	\$67,604	\$68,779	\$533,980	\$34,323	\$499,657
019	Other Grant	\$782,468	\$10,372	\$8,192	\$784,648	\$4,426	\$780,222
034	Classroom Facilities Maintenance	\$4,875,523	\$340,999	\$992,195	\$4,224,328	\$1,454,122	\$2,770,205
300	District Managed Student Activity	\$318,397	\$259,924	\$83,081	\$495,241	\$33,740	\$461,501
401	Auxiliary Services NPSD	\$910,363	\$894,175	\$1,100,272	\$704,265	\$188,647	\$515,619
439	Public School Preschool	(\$68,400)	\$139,600	\$75,356	(\$4,156)	\$761,500	(\$765,656)
451	Data Communication for Schools	\$5,534	\$24,599		\$30,133		\$30,133
499	Miscellaneous State Grants	\$98,613			\$98,613	\$14,950	\$83,663
507	ESSERS	(\$11,696,562)	\$40,913,765	\$29,217,204		\$11,170,349	(\$11,170,349)
509	21ST Century - 21st Century	(\$20,115)	\$254,392	\$315,411	(\$81,134)	\$675,872	(\$757,006)
516	IDEA Part B Special Education	(\$708,976)	\$2,287,203	\$1,823,712	(\$245,484)	\$232,396	(\$477,880)
524	Vocation Education CarlDPerkins	(\$59,829)	\$300,793	\$295,771	(\$54,808)	\$176,785	(\$231,592)
536	Title I School Improvement A	(\$1,382)	\$414,439	\$425,937	(\$12,880)	\$97,840	(\$110,720)
551	Title III Limit English Proficiency	(\$32,667)	\$137,407	\$115,765	(\$11,025)	\$3,466	(\$14,491)
572	Title I Disadvantaged Children	(\$1,227,745)	\$9,609,934	\$8,985,457	(\$603,268)	\$2,121,610	(\$2,724,878)
584	Drug Free Schools - Title IV	(\$119,256)	\$566,407	\$475,840	(\$28,688)	\$102,265	(\$130,954)
587	IDEA Preschool Handicapped	(\$3,297)	\$49,976	\$60,939	(\$14,260)		(\$14,260)
590	Improving Teacher Quality	(\$154,704)	\$434,441	\$308,613	(\$28,877)	\$62,874	(\$91,750)
599	Miscellaneous Federal Grants	\$406,319	\$1,819,361	\$177,578	\$2,048,103	\$444,884	\$1,603,218
	Total Special Revenue Funds	(\$6,160,558)	\$58,525,390	\$44,530,101	\$7,834,732	\$17,580,049	(\$9,745,317)
CAPITAL PROJECT							
003	Permanent Improvement	\$11,036,942	\$12,340,999	\$8,247,183	\$15,130,759	\$2,897,064	\$12,233,695
ENTERPRISE FUNDS							
006	Food Service	\$23,696,383	\$5,907,738	\$5,185,050	\$24,419,071	\$4,764,304	\$19,654,767
009	Uniform School Supplies	\$20,087	\$620		\$20,707		\$20,707
013	Welcome Stadium	\$12,534,624	\$783,379	\$12,270,873	\$1,047,130	\$447,714	\$599,416
	Total Enterprise Funds	\$36,251,094	\$6,691,737	\$17,455,923	\$25,486,907	\$5,212,018	\$20,274,889
INTERNAL SERVICE							
014	Internal Services Rotary	\$102,865	\$3,013	\$10,000	\$95,879		\$95,879
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$13,526,490	\$14,972,429	\$20,963,213	\$279,421	\$20,683,792
027	Worker's Comp Self Insured	\$13,564,522	\$326,098	\$52,385	\$13,838,235	\$53,905	\$13,784,330
	Total Internal Service	\$36,079,647	\$13,855,602	\$15,034,814	\$34,900,435	\$333,326	\$34,567,108
TRUST AND AGENCY FUNDS							
022	District Agency	\$5,775,052	\$8,954,904	\$11,474,445	\$3,255,510		\$3,255,510
200	Student Managed Activity	\$256,897	\$58,408	\$21,452	\$293,853	\$30,994	\$262,859
	Total Trust and Agency Funds	\$6,031,948	\$9,013,312	\$11,495,897	\$3,549,364	\$30,994	\$3,518,369
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$246,464		\$8,899	\$237,565	\$90	\$237,475
TOTAL ALL FUNDS		\$230,215,686	\$229,591,923	\$226,553,929	\$233,253,680	\$55,310,804	\$177,942,877

Note: All funds with negative cash balance should receive cash from the grantor in the following month to cover the deficit

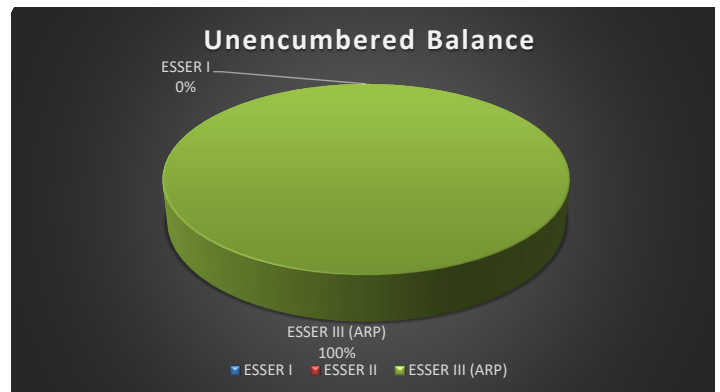
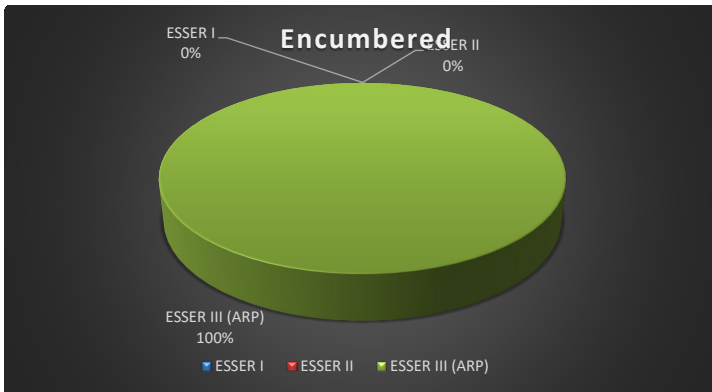
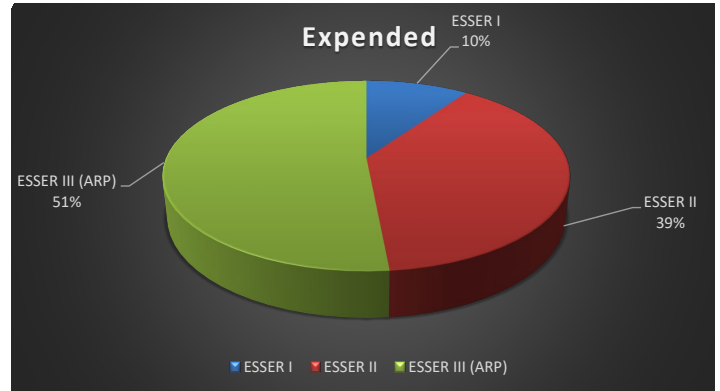
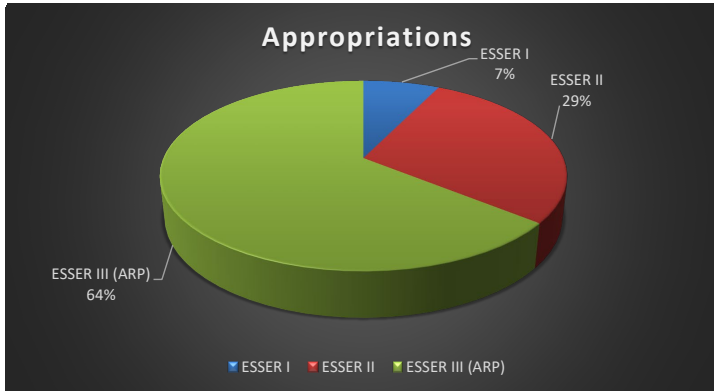
DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
For the Month Ending December 31, 2023

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
OPERATING FUND						
001	General Fund	\$261,819,533	\$ 119,009,064	\$29,257,263	\$113,553,206	56.63%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050	10,772,048		6,408,002	62.70%
SPECIAL REVENUE FUNDS						
018	Principals Fund	827,235	68,779	34,323	724,133	12.46%
019	Other Grant	951,505	8,192	4,426	938,888	1.33%
034	Classroom Facilities Maintenance	5,013,227	992,195	1,454,122	2,566,910	48.80%
300	District Managed Student Activity	535,442	83,081	33,740	418,622	21.82%
401	Auxiliary Services NPSD	2,886,710	1,100,272	188,647	1,597,791	44.65%
439	Public School Preschool	1,319,900	75,356	761,500	483,044	63.40%
451	Data Communication for Schools	46,800			46,800	
461	High Schools That Work	5,000			5,000	
499	Miscellaneous State Grants	1,907,953		14,950	1,893,003	0.78%
507	ESSERS	80,580,863	29,217,204	11,170,349	40,193,310	50.12%
509	21ST Century	1,333,493	315,411	675,872	342,210	74.34%
516	IDEA PartB Special Education	8,157,381	1,823,712	232,396	6,101,273	25.21%
524	Vocation Education CarlDPerkins	1,091,179	295,771	176,785	618,623	43.31%
536	Title I School Improvement A	2,546,186	425,937	97,840	2,022,409	20.57%
551	Title III Limit English Proficiency	813,450	115,765	3,466	694,220	14.66%
572	Title I Disadvantaged Children	21,022,150	8,985,457	2,121,610	9,915,083	52.84%
584	Drug Free Schools	3,175,244	475,840	102,265	2,597,139	18.21%
587	IDEA Preschool Handicapped	128,738	60,939		67,800	47.34%
590	Improving Teacher Quality	2,077,553	308,613	62,874	1,706,066	17.88%
599	Miscellaneous Federal Grants	2,236,319	177,578	444,884	1,613,857	27.83%
	Special Revenue Funds	136,656,330	44,530,101	17,580,049	74,546,180	45.45%
CAPITAL PROJECTS						
003	Permanent Improvement	23,543,802	8,247,183	2,897,064	12,399,555	47.33%
ENTERPRISE FUNDS						
006	Food Service	16,902,586	5,185,050	4,764,304	6,953,231	58.86%
009	Uniform School Supplies	37,300			37,300	
013	Welcome Stadium	13,995,442	12,270,873	447,714	1,276,855	90.88%
	Total Enterprise Funds	30,935,327	17,455,923	5,212,018	8,267,386	73.28%
INTERNAL SERVICE						
014	Internal Services Rotary	110,000	10,000		100,000	9.09%
021	Intra District Services	3,108			3,108	
024	Self Insured Employee Benefits	30,305,399	14,972,429	279,421	15,053,549	50.33%
027	Worker's Comp Self Insured	4,020,180	52,385	53,905	3,913,890	2.64%
	Total Internal Service	34,438,687	15,034,814	333,326	19,070,546	44.62%
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	11,474,445		4,885,555	70.14%
200	Student Managed Activity	389,101	21,452	30,994	336,655	13.48%
	Total Trust and Agency Funds	16,749,101	11,495,897	30,994	5,222,210	68.82%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090	8,899	90	291,101	3.00%
TOTAL ALL FUNDS		\$521,622,919	\$226,553,929	\$55,310,804	\$239,758,187	54.04%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
December 2023

	<u>Appropriations</u>	<u>Expended</u>	<u>Encumbered</u>	<u>Unencumbered Balance</u>
ESSER I	10,238,996.06	10,108,334.75		
ESSER II	40,342,426.00	40,335,939.61		
ESSER III (ARP)	90,667,711.71	53,572,359.38	11,170,348.80	25,925,003.53
Total	141,249,133.77	104,016,633.74	11,170,348.80	25,925,003.53



Welcome Stadium Construction Activity
As of December 31, 2023

Welcome Stadium Fund

	Budgeted	Actual	Amount Left
ADM Settlement Amount	12,852,426.24	12,852,426.24	0.00
General Fund Transfer	12,165,361	12,165,361	0
Total Resources From Welcome Stadium Fund	25,017,787.24	25,017,787.24	0.00

ESSER Fund

ARP ESSER Amount Allocated	9,250,000.00	9,250,000.00	0.00
Total Money Budgeted for Welcome Stadium	\$34,267,787.24	\$34,267,787.24	\$0.00

	PO Amount	Actual	Outstanding Encumbrances
Welcome Stadium Expenses			
Welcome Stadium Fund			
Motz Group	1,251,861	1,251,863.00	-2.00
Skanska	389,059	389,059	0.00
Shook Construction	23,232,067	22,935,300	296,767.00
Denier Electric	670	670	0.00
The Nelson Star	7,341	7,341	0.00
Total Expenses	24,880,998.00	24,584,233.00	296,765.00

ESSER Fund

Shook Construction	9,250,000	9,250,000.00	0
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Total Welcome Stadium Project	34,130,998.00	33,834,233.00	296,765.00
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Remaining Funds	\$136,789	\$433,554	
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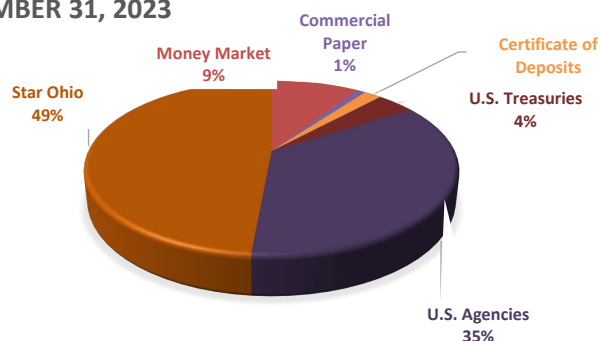
Shook Construcion Amounts	\$32,482,067	\$32,185,300	\$296,767
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DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT

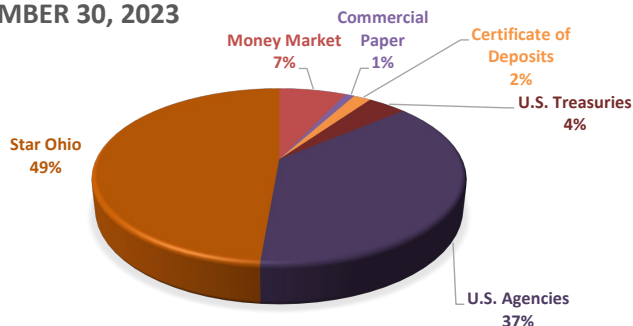
	December 31, 2023	November 30, 2023	December 31, 2022	Change from Previous Year
Total Par Value	\$222,921,376.62	\$222,261,170.37	\$210,384,282.50	\$12,537,094.12
Total Adjusted Cost	\$221,876,877.14	\$221,210,353.57	\$209,180,343.00	\$12,696,534.14
Total Market Value	\$218,694,370.05	\$217,246,822.22	\$202,699,988.80	\$15,994,381.25
Weighted Average Yield	3.83%	3.74%	2.56%	1.272%
Fifth Third Bank Yield	1.77%	1.55%	0.84%	0.932%
Star Ohio Yield	5.58%	5.57%	4.19%	1.390%
Meeder Investment Yield	3.50%	3.48%	2.52%	0.978%
Weighted Average Remaining Life (Days)	210	223	367	-158
Interest Earnings Actual - Year to Date	6,645,172.67	\$5,982,749.98	\$2,247,895.76	\$4,397,276.91

Investment Holdings	December 31, 2023	November 30, 2023	December 31, 2022	Change from Previous Year
Money Market	\$19,969,045.07	\$15,284,154.69	\$2,418,730.97	\$17,550,314.10
Commercial Paper	\$2,041,946.25	\$2,030,735.75	\$2,449,501.00	(\$407,554.75)
Certificate of Deposits	\$3,960,858.51	\$3,924,054.84	\$5,055,977.33	(\$1,095,118.82)
U.S. Treasuries	\$8,849,720.85	\$8,815,647.00	\$10,297,661.70	(\$1,447,940.85)
U.S. Agencies	\$77,694,467.82	\$81,514,214.26	\$91,275,566.27	(\$13,581,098.45)
Star Ohio	\$106,178,331.55	\$105,678,015.68	\$91,202,551.53	\$14,975,780.02
	\$218,694,370.05	\$217,246,822.22	\$202,699,988.80	\$15,994,381.25

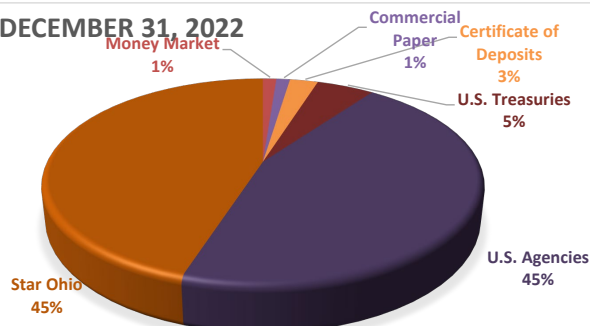
DECEMBER 31, 2023



NOVEMBER 30, 2023



DECEMBER 31, 2022



DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of December 31, 2023

Bank Balances

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	12/31/2023	\$12,631,403
Investments		
Star Ohio	12/31/2023	\$106,178,332
Fifth Third Securities	12/31/2023	\$89,851,996
US Bank	12/31/2023	\$25,846,549
Total Investments		<u>\$221,876,877</u>
Total Bank Balance		<u>\$234,508,280</u>
Bank to book reconciling items		
Deposits in Transit		
Key Bank Outstanding Checks		<u>(\$1,118,744)</u>
Reconciled Bank Balance		<u>\$233,389,536</u>
Cash Balance Per Book		\$233,253,680
Book to bank reconciling items		
Interest		667,141.84
Gain on Investment		6,317.32
Investment Fees		(2,216.44)
P-card		(\$122,922)
Misc Adjustments		\$1,963
Voya		(\$119,177)
Flex Returns		\$14,343
Liability Adjustments		(\$309,594)
Reconciled Book Balance		<u>\$233,389,536</u>